

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**17 Garfield  
0377 Jordan Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	429,530.77	427,156.33	0.00	2,374.44	0.00	0.00
221X Improvement of Instruction Services	19,616.56	19,616.56	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	32,444.78	32,444.78	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	46,012.70	46,012.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,811.80	0.00	23,794.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	67,820.98	66,335.98	0.00	1,485.00	0.00	0.00
27XX Student Transportation Services	12,151.58	12,151.58	0.00	0.00	0.00	0.00
31XX Food Services	40,964.08	40,964.08	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	17,374.47	0.00	XXXXXXXXXX	17,374.47	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,957.93	3,957.93	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	698,685.65	648,639.94	23,794.60	21,233.91	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	698,685.65					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 23,794.60/648,639.94		3.67%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**17 Garfield  
0378 Garfield County H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	340,352.94	337,978.50	0.00	2,374.44	0.00	0.00
221X Improvement of Instruction Services	21,279.45	21,279.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	38,983.37	38,983.37	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	60,621.73	60,621.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,044.10	0.00	25,026.90	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	143,665.65	138,166.84	0.00	5,498.81	0.00	0.00
27XX Student Transportation Services	115,933.11	115,933.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	55,588.15	55,588.15	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,218.53	3,218.53	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	809,687.03	771,769.68	25,026.90	7,873.25	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	809,687.03					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 25,026.90/771,769.68		3.24%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**17 Garfield  
0380 Big Dry Creek Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	46,456.99	46,456.99	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,194.67	3,194.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,231.02	6,231.02	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,505.15	8,505.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,786.92	4,786.92	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,653.16	1,653.16	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	70,827.91	70,827.91	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	70,827.91					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/70,827.91		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**17 Garfield  
0382 Van Norman Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	37,727.51	37,727.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,420.02	3,420.02	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,468.17	4,468.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	32,952.45	32,952.45	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,033.22	1,033.22	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	79,601.37	79,601.37	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	79,601.37					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/79,601.37		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**17 Garfield  
0385 Pine Grove Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	44,243.81	44,243.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,921.88	4,921.88	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	111.49	111.49	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,306.63	2,306.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,879.40	2,879.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,446.51	1,446.51	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	55,909.72	55,909.72	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	55,909.72					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/55,909.72		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**17 Garfield  
0386 Kester Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	17,394.83	17,394.83	0.00	0.00	0.00	0.00
222X Educational Media Services	6,863.67	6,863.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,604.68	3,604.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,167.55	0.00	3,167.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,991.32	2,753.32	0.00	238.00	0.00	0.00
27XX Student Transportation Services	2,070.40	2,070.40	0.00	0.00	0.00	0.00
<b>Totals</b>	36,092.45	32,686.90	3,167.55	238.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	36,092.45					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 3,167.55/32,686.90		9.69%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**17 Garfield  
0387 Cohagen Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	63,609.26	63,026.26	0.00	583.00	0.00	0.00
21XX Support Services - Students	554.00	554.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,247.48	4,247.48	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,325.95	6,846.96	0.00	478.99	0.00	0.00
27XX Student Transportation Services	21,984.83	21,984.83	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,479.74	2,479.74	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	100,201.26	99,139.27	0.00	1,061.99	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	100,201.26					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/99,139.27		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**17 Garfield  
0388 Benzien Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
23XX Support Services - General Administration	2,065.07	2,065.07	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,582.32	1,582.32	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,809.00	5,809.00	0.00	0.00	0.00	0.00
<b>Totals</b>	9,456.39	9,456.39	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	9,456.39					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/9,456.39		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

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# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**17 Garfield**  
**0392 Sand Springs Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	34,366.07	34,366.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,923.53	7,923.53	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,176.99	2,176.99	0.00	0.00	0.00	0.00
27XX Student Transportation Services	294.00	294.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,033.22	1,033.22	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	45,793.81	45,793.81	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	45,793.81					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/45,793.81		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

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# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**17 Garfield**  
**0394 Ross Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	55,666.19	55,666.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,339.54	3,339.54	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,792.03	3,792.03	0.00	0.00	0.00	0.00
27XX Student Transportation Services	837.50	837.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,239.87	1,239.87	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	64,875.13	64,875.13	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	64,875.13					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/64,875.13		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

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